

SERVICE BUDGET IMPLEMENTATION PLAN (SDBIP) EMANATES FROM FIVE YEAR PLAN

Please note that this scorecard is subject to change as per the key performance indicators and targets can be amended as per need per department.

This is part of a draft scorecard, the final sdbip. After the approval of the budget the final scorecard will be developed which will be aligned directly with the IDP and budget

KPA	Strategic Objective	Performance Indicator	Performance Measure	Target 2018/19	Target 2019/20	Target 2020/21	Target 2021/22
KPA1: Reliable Infrastructure	To provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens	Capital budget spent	1A. % of capital budget spent	85%	90%	90%	92%
		Spend on repairs and maintenance	1B Percentage of repairs and maintenance spend	85%	88%	90%	92%
KPA 2: Service Delivery:	To provide basic services and improve our public relations)	Households with access to basic level of water	Number of residential properties which are billed for water	TBC	TBC	TBC	TBC
		Households with access to basic level of electricity	Number of residential properties which are	TBC	TBC	TBC	TBC

KPA	Strategic Objective	Performance Indicator	Performance Measure	Target 2018/19	Target 2019/20	Target 2020/21	Target 2021/22
			billed for electricity or have pre-paid meters				
		<i>Households with access to basic level of sanitation (NKPI – 10a)</i>	Number of residential properties which are billed for sewerage	TBC	TBC	TBC	TBC
		<i>Households with access to basic level of refuse removal (NKPI – 10a)</i>	Number of residential properties which are billed for refuse removal	TBC	TBC	TBC	TBC
	Provide for the needs of indigent households through improved services.	<i>Indigent households receiving free basic water</i>	<i>Number of indigent households receiving free basic water</i>	TBC	TBC	TBC	TBC
		<i>Indigent households receiving free basic electricity</i>	<i>Number of indigent households receiving free basic electricity</i>	TBC	TBC	TBC	TBC
		<i>Indigent households receiving free basic sanitation</i>	<i>Number of indigent households receiving free basic sanitation</i>	TBC	TBC	TBC	TBC
		<i>Indigent households receiving free basic refuse removal</i>	<i>Number of indigent households receiving</i>	TBC	TBC	TBC	TBC

KPA	Strategic Objective	Performance Indicator	Performance Measure	Target 2018/19	Target 2019/20	Target 2020/21	Target 2021/22
			free basic refuse removal				
KPA 3: Safe Communities:	To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks)	Compliance with drinking water quality standards	Percentage compliance with drinking water quality standards	90%	90%	90%	92%
		Complete a community safety plan	Number of plans drafted	1	TBC	TBC	TBC
KPA 4: Socio-Economic Development:	To facilitate economic growth and social and community development	Develop a led strategy	Number of strategy	TBC	TBC	TBC	TBC
		4B EPWP jobs created (NKPI – 10d)	4B Number of EPWP jobs created	70	80	90	100
KPA 5: Effective and Efficient Governance	Objective 5.1 To promote efficient and effective governance with high levels of stakeholder participation	5A Unqualified audits by the Auditor General	5A Auditor General opinion	Unqualified Audit	Unqualified Audit	Unqualified Audit	Clean Audit

KPA	Strategic Objective	Performance Indicator	Performance Measure	Target 2018/19	Target 2019/20	Target 2020/21	Target 2021/22
	Transparency and participation	Council meetings open to the public	Number of Council meetings open to the public	4	4	4	4
KPA 6: Efficient Workforce	To provide an efficient workforce by aligning our institutional arrangements to our overall strategy	People from employment equity target groups employed in the three highest levels of management	Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the approved employment equity plan	TBC	TBC	TBC	TBC
	To enable education and skills development to equip people with economic skills	Completion of the WSP	Number of report completed	1	1	1	1
KPA 7: Financial Sustainability	To strive towards a financially sustainable municipality)	Cost coverage	Ratio of cost coverage maintained	TBC	TBC	TBC	TBC
		Debtors to Annual Income	Performance Indicator: Net Debtors to Annual Income	TBC	TBC	TBC	TBC

KPA	Strategic Objective	Performance Indicator	Performance Measure	Target 2018/19	Target 2019/20	Target 2020/21	Target 2021/22
			Revenue expressed as a percentage				
		Debt coverage by own billed revenue	Ration of debt coverage by own billed revenue	TBC	TBC	TBC	TBC
		Bank Account Reconciliation	Reconciliation of bank account within 30 days after month end	12	12	12	12

TABLE 1: PERFORMANCE SCORECARD

5.4.1 Performance Scorecard Definitions

Priority	Strategic Objective	Performance Indicator	Performance Measure	Definition
KPA 1: Reliable Infrastructure	–To provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens	Capital budget spent (NKPI – 10c)	% of capital budget spent	Percentage reflecting year-to-date spend of the municipal capital budget Formula: Actual capital budget spend/capital budget x 100/1
		Spend on repairs and maintenance	Percentage of operating budget spent on repairs and maintenance	Definition = Percentage reflecting year-to-date spend (including secondary cost)/total repairs and maintenance budget. Note that the in-year reporting during the financial year will be indicated as a trend (year-to-date spend). Maintenance is defined as the actions required for an asset to achieve its expected useful life. Planned maintenance includes asset inspection and measures to prevent known failure modes, and can be time - or condition-based.

Priority	Strategic Objective	Performance Indicator	Performance Measure	Definition
				<p>Repairs are actions undertaken to restore an asset to its previous condition after failure or damage. Expenses on maintenance and repairs are considered operational expenditure.</p> <p>Primary repairs and maintenance costs refer to repairs and maintenance expenditure incurred for labour and materials paid to outside suppliers.</p> <p>Secondary repairs and maintenance costs refer to repairs and maintenance expenditure incurred for labour provided in-house/internally.</p>
KPA 2: Service Delivery:	Provide for the needs of indigent households through improved services.	<i>Indigent households receiving free basic water (NKPI – 10a)</i>	<i>Number of indigent households receiving free basic water</i>	Number of residential properties which are billed for water or have pre-paid meters as at 30 June of each financial year. Calculated as the actual number of monthly bills that have been issued
		<i>Indigent households receiving free basic electricity (NKPI – 10a)</i>	<i>Number of indigent households receiving free basic electricity</i>	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June of each financial year. Calculated as the actual number of monthly bills that have been issued
		<i>Indigent households receiving free basic sanitation (NKPI – 10a)</i>	<i>Number of indigent households receiving free basic sanitation</i>	Number of residential properties which are billed for sewerage as at 30 June of each financial year. Calculated as the actual number of monthly bills that have been issued
		<i>Indigent households receiving free basic refuse removal (NKPI – 10a)</i>	<i>Number of indigent households receiving free basic refuse removal</i>	Number of residential properties which are billed for refuse removal as at 30 June of each financial year. Calculated as the actual number of monthly bills that have been issued

Priority	Strategic Objective	Performance Indicator	Performance Measure	Definition
	- Provide for the needs of indigent households through improved services.	<i>Indigent households receiving free basic water (NKPI – 10b)</i>	<i>Number of indigent households receiving free basic water</i>	Provide free basic water to indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June
		<i>Indigent households receiving free basic electricity (NKPI – 10b)</i>	<i>Number of indigent households receiving free basic electricity</i>	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June of the financial year
		<i>Indigent households receiving free basic sanitation (NKPI – 10b)</i>	<i>Number of indigent households receiving free basic sanitation</i>	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June of the financial year
		<i>Indigent households receiving free basic refuse removal (NKPI – 10b)</i>	<i>Number of indigent households receiving free basic refuse removal</i>	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June of the financial year

Priority	Strategic Objective	Performance Indicator	Performance Measure	Definition
KPA 3: Safe Communities:	<i>To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks</i>	Compliance with drinking water quality standards	Percentage compliance with drinking water quality standards	% of water samples in the Kannaland jurisdiction area to comply with SANS241 micro biological indicators. Calculated by calculating: Number of water samples in compliance with SANS241 micro biological indicators/Number of water samples x 100/1
KPA 4: Socio-Economic Development:	<i>To facilitate economic growth and social and community development</i>	Gravel road converted to paved/tar road	Metres of gravel road converted to paved/tar road	This indicator will be measured by calculating the number of metres of gravel road that was paved (with paving bricks or concrete) or tarred (bitumen) during the period in question. Information will be drawn from the project sheets as signed off by the relevant official of the Municipality.
		EPWP jobs created (NKPI – 10d)	Number of EPWP jobs created	This indicator measures the number of work opportunities created through the Expanded Public Works Programme (EPWP). An EPWP work opportunity is defined as paid work created for an individual on an EPWP project for any period of time, within the employment conditions of the Code of Good Practice for Special Public Works Programmes.

Priority	Strategic Objective	Performance Indicator	Performance Measure	Definition
Key Performance Area 5: Effective and Efficient Governance	<i>To promote efficient and effective governance with high levels of stakeholder participation)</i>	<i>Unqualified audits by the Auditor General</i>	<i>Auditor General opinion</i>	This indicator measures good governance and accounting practices and will be evaluated and considered by the Auditor-General in determining his opinion. An unqualified audit opinion refers to the position where the auditor, having completed his audit, has no reservation as to the fairness of presentation of financial statements and their conformity with Generally Recognised Accounting Practice. This is referred to as 'clean opinion'. Alternatively, in relation to a qualified audit opinion, the auditor would issue this opinion in whole, or in part, over the financial statements if these are not prepared in accordance with Generally Recognised Accounting Practice, or could not audit one or more areas of the financial statements. The audit opinion covers the audit of predetermined objectives.
		<i>Council meetings open to the public</i>	<i>Number of Council meetings open to the public</i>	The indicator measures the number of municipal council meetings open to the public to maintain transparency in the day-to-day governance of the Municipality.
Key Performance Area 6: Efficient Workforce	<i>To provide an efficient workforce by aligning our institutional arrangements to our overall strategy</i>	<i>People from employment equity target groups employed in the three highest levels of management</i>	<i>Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the</i>	<p>The indicator measures the percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the approved employment equity plan. Each department contributes to the corporate achievement of targets and goals by implementing its own objectives of quantitative and qualitative goal setting.</p> <p>Calculated as follows:</p>

Priority	Strategic Objective	Performance Indicator	Performance Measure	Definition
			<i>approved employment equity plan</i>	Number of EE targeted employees (top3 levels)/Number of positions (Minus vacant positions) x (100/1)
		6C <i>Limit vacancy rate to 30% of budgeted post</i>	6C <i>% vacancy rate</i>	Calculated as follows: Number of funded posts vacant divided by number of budgeted funded posts expressed as percentage
	- To enable education and skills development to equip people with economic skills	Budget spend on implementation of WSP	Percentage budget spent on implementation of WSP	A workplace skills plan is a document that outlines the planned education, training and development interventions for the organisation. Its purpose is to formally plan and allocate budget for appropriate training interventions, which will address the needs arising out of local government's skills sector plan, the Municipality's strategic requirements as contained in the IDP and the individual departmental staffing strategies and individual employees' PDPs. The WSP will also take into account the employment equity plan, ensuring incorporation of relevant developmental equity interventions into the plan. Formula: Actual training budget spend/Training budget x 100/1
KPA 7: Financial Sustainability		<i>Cost coverage (NKPI – 10g(i))</i>	<i>Ratio of cost coverage maintained</i>	Total cash and investments (short-term), less restricted cash for monthly operating expenditure. Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))

Priority	Strategic Objective	Performance Indicator	Performance Measure	Definition
	To strive towards a financially sustainable municipality)	Debtors to Annual Income (NKPI – 10g(ii))	Performance Indicator: Net Debtors to Annual Income Revenue expressed as a percentage	This is a calculation where we take the net current debtors divided by the total operating revenue. Financial viability measured in terms of the outstanding service debtors as at 30 June (Total outstanding service debtors/ revenue received for services)
		Debt coverage by own billed revenue (NKPI – 10g(iii))	Ration of debt coverage by own billed revenue	This is a calculation where we take the total own billed revenue divided by the total debt. Financial viability measured in terms of the Municipality's ability to meet its service debt obligations as at 30 June (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)
		Bank Account Reconciliation	Reconciliation of bank account within 30 days after month end	Reconciliation of bank account within 30 days after month end is the norm. This must be achieved 12 times per annum (each month) To be calculated as the number of months per annum that the Municipality has reconciled the bank account within 30 days of month end and submitted to Council.

